Please promptly return this slip to the

Speaking for information only:

Neither for nor against:

Registering in favor:

Speaking against:

Speaking in favor:

Registering against:

messenger at the committee.

Assembly Sergeant at Arms 411 West, State Capitol Madison, WI 53708

Provided by:

Assembly Hearing Slip	Assembly Hearing Slip
(Please print plainly)	(Please print plainly)
Date: 3-38	Date: 3/28/01
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Name	Name
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Subject -

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Ways & Means Committee **Preliminary Report on Referred Legislation** February 20, 2001

Bill: AB 134

Author: Gunderson

Date Referred: 02-19-2001

Public Hearing: N/A Executive Session: N/A

Relating Clause: the amount of the exemption from income tax withholding

requirements for employees of a county fair association.

# Comments from Department of Revenue-

Supported this legislation last session.

\$100 every in place for 30 years

#### Comments from the Author-

Author's reasoning for introducing legislation:  Member of the Racine County Fair Board.
Author's intent:  Setting the threshold to \$300, would greatly reduced a county fair's paperwork, saving time and money. If the original threshold had been indexed for inflation, current threshold would be over \$300. This legislation passed the Assembly last session on a voice vote.  Does the Author want the legislation moved forward?  X Yes No  If no, do we have this in writing?  Yes No
Does the Author want the legislation moved forward?  X Yes No  If no, do we have this in writing?  Yes No
Is the legislation in its final form?  X Yes No  If major changes are required, the author shall prepare and introduce the necessary amendments.
Comments from potentially affected parties-comments.

# Assembly Committee on Ways and Means

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# Assembly Republican Majority Bill Summary

AB 134: Tax Withholding for County Fair Association Employees

Relating to: the amount of the exemption from income tax withholding requirements for employees of a county fair association.

By Representatives Gunderson, Ladwig, Freese, Nass, Musser, Olsen, Wade, Lassa, Starzyk, Ainsworth, Albers, J. Fitzgerald, Grothman, Hahn, Huber, Kedzie, Krawczyk, J. Lehman, M. Lehman, Vrakas, Townsend, Kestell, Jeskewitz, Lippert, Ott, Owens, Powers, Plouff, Seratti, Stone, Sykora and Williams; cosponsored by Senators M. Meyer, Decker, Farrow, Huelsman, Robson, Breske, Baumgart, Wirch, Schultz, Plache, Shibilski, Roessler and S. Fitzgerald.

Date: January 31<sup>st</sup>, 2002

#### BACKGROUND

Under current law, an employer must withhold from an employee's wages an amount as determined by the Department of Revenue. Current law exempts from this withholding requirement any county fair association, with regard to an employee who receives less than \$100 annually in wages or salary from the association.

### **SUMMARY OF AB 134**

Under Assembly Bill 134, the exemption amount for this provision is increased to \$300 annually.

#### FISCAL EFFECT

A fiscal estimate prepared by the Department of Revenue indicates that this proposal would not have a significant effect on state income tax revenues or associated costs incurred by the Department of Revenue.

#### **PROS**

- 1. This proposal would greatly reduce a county fair's paperwork, saving time and money.
- 2. Had this amount been indexed to inflation since its inception, the current threshold would be over \$300.

#### **CONS**

1. None apparent.

#### **SUPPORTERS**

Rep. Scott Gunderson, author; Senator Mark Meyer, lead co-sponsor; Rep. Bonnie Ladwig, 63<sup>rd</sup> Assembly District.

#### **OPPOSITION**

None.

## **HISTORY**

Assembly Bill 134 was introduced on 02-19-01, and referred to the Assembly Committee on Ways & Means. A public hearing was held on 03-28-01. On 09-05-01, the Committee voted 12-0 [Representative Jeskewitz absent] to recommend passage of AB 134.

CONTACT: Andrew Nowlan, Office of Rep. Michael Lehman